

SCHEDULE 14.001

FY2004 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

LEGAL SERVICES

NATURE AND EXTENT OF SERVICES

The Legal Department provides legal counsel, advice, and representation for the Mayor, City Council, City departments, Council committees, and City boards and commissions. Activities include ordinance and resolution preparation, contract negotiations, utility regulation, civil code drafting and enforcement, personnel damage defense, claims, prosecution of criminal offenses, and real property tax collections and deed restriction enforcement. The Department identifies time spent by individual attorney, case, and department.

\* Legal Services - The number of total actual hours spent for the City departments in FY 2002 is the basis for allocation. Since the bond funds are directly billed by the Legal Department for services rendered, no allocation is made for these funds.

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
LEGAL DEPT.  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$10,911,235			\$10,911,235
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	131,113		131,113	
EQUIPMENT DEPRECIATION	77,725		77,725	
GENERAL CITYWIDE SERVICES	346,097	21,828	367,925	
F&A ADMINISTRATIVE SERVICES	57,940	9,543	67,483	
F&A INFORMATION SERVICES	167,358	21,414	188,772	
F&A PURCHASING SERVICES	11,804	2,948	14,752	
F&A TAX AND REVENUE	58,994	7,330	66,324	
F&A FINANCIAL SERVICES	37,038	4,568	41,606	
AFFIRMATIVE ACTION	1,900	194	2,094	
MAYOR'S OFFICE - EXECUTIVE	43,294	55,794	99,088	
HUMAN RESOURCES	21,531	3,924	25,455	
CONTROLLER'S OFFICE	83,885	14,261	98,146	
LEGAL DEPT.		1,000,301	1,000,301	
CITY SECRETARY'S OFFICE		12,170	12,170	
CITY COUNCIL		82,744	82,744	
BUILDING SERVICES		1,104,207	1,104,207	
CONVENTION/ENTERTAIN. RENTAL		11,961	11,961	
POLICE. RECORDS		143,597	143,597	
HBC LEASE EXP		119,110	119,110	
Total allocated additions:	1,038,679	2,615,894	3,654,573	3,654,573
Total to be allocated:	\$11,949,914	\$2,615,894		\$14,565,808
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City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
LEGAL DEPT.  
Schedule of costs to be  
allocated by function

	Total General & admin	LEGAL SERVICES
Wages & benefits		
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SALARIES & WAGES	\$7,736,343	\$7,736,343
FRINGE BENEFITS	1,972,384	1,972,384
Other expense and cost		
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SUPPLIES	485,373	485,373
OTHER CHARGES	717,135	717,135
CAPITAL OUTLAY		
Departmental		
Expenditures	10,911,235	10,911,235
Functional cost	10,911,235	10,911,235
Additions: 1st		
Others	1,038,679	1,038,679
Reallocate admin	(1,038,679)	1,038,679
Allocable costs	11,949,914	11,949,914
1st Allocation	11,949,914	11,949,914
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Additions: 2nd		
Others	2,615,894	2,615,894
Reallocate admin	(2,615,894)	2,615,894
Allocable costs	2,615,894	2,615,894
2nd Allocation	2,615,894	2,615,894
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DMG/NGCS II  
06/05/2003

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
LEGAL DEPT.  
Schedule of costs to be  
allocated by function

Detail page 154  
Schedule 14.003  
FISCAL 2002  
(continued)

	Total General & admin	LEGAL SERVICES
Total allocated	\$14,565,808 =====	\$14,565,808 =====

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
LEGAL DEPT.  
Detail allocation of  
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	2,514	1.729	\$206,721		\$206,721		\$206,721
F&A ADMIN	878	0.604	72,196		72,196		72,196
F&A ADMIN SVCS	2,032	1.398	167,087		167,087		167,087
F&A INFORM. SVCS	3,730	2.566	306,710		306,710		306,710
F&A PURCHASING S	1,018	0.700	83,708		83,708		83,708
F&A TAX & REVENUE	918	0.631	75,485		75,485		75,485
F&A FINANCIAL SE	807	0.555	66,358		66,358		66,358
AFFIRMATIVE ACT	204	0.140	16,774		16,774		16,774
MAYOR-EXECUTIVE	2,433	1.674	200,060		200,060		200,060
HUMAN RESOURCES	2,888	1.987	237,474		237,474		237,474
CONTROLLER	812	0.558	66,769		66,769		66,769
LEGAL	12,165	8.370	1,000,301		1,000,301		1,000,301
CITY SECRETARY	1,585	1.090	130,331		130,331	36,076	166,407
CITY COUNCIL	931	0.640	76,554		76,554	21,191	97,745
MUN COURTS-ADMIN	838	0.576	68,907		68,907	19,074	87,981
BUILDING SVCS	1,236	0.850	101,634		101,634	28,133	129,767
PW ECRE. ADMIN	243	0.167	19,981		19,981	5,531	25,512
MUN COURTS-JUSTI	50,168	34.520	4,125,202		4,125,202	1,141,882	5,267,084
POLICE	14,902	10.254	1,225,358		1,225,358	339,187	1,564,545
FIRE	3,844	2.645	316,084		316,084	87,494	403,578
PW & ENG. OTHER	6,995	4.813	575,183		575,183	159,214	734,397
HOUSTON TRANSTAR	341	0.234	28,040		28,040	7,762	35,802
PW DRAIN MGT/227	356	0.244	29,273		29,273	8,103	37,376
PW PUB UTIL./701	5,120	3.523	421,006	(187,945)	233,061	116,537	349,598
PW ECRE. DESIGN	633	0.435	52,050		52,050	14,408	66,458
PW ECRE. REAL ES	1,936	1.332	159,193		159,193	44,066	203,259
PW ECRE. PLANNIN	67	0.062	5,510		5,510	1,523	7,033
SOLID WASTE MGMT	1,069	0.735	87,901		87,901	24,332	112,233
AVIATION	1,569	1.079	129,015		129,015	35,712	164,727
HOUSING/COM. DEV	298	0.205	24,504		24,504	6,783	31,287
LIBRARY	1,017	0.699	83,626		83,626	23,148	106,774
PARKS & RECREAT	2,522	1.735	207,378		207,378	57,404	264,782
HEALTH/HUMAN SVS	1,510	1.039	124,164		124,164	34,369	158,533
CONVENTION/ENTER	2,664	1.833	219,055		219,055	60,636	279,691

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
LEGAL DEPT.  
Detail allocation of  
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PLANNING & DEV	12,423	8.548	\$1,021,515		\$1,021,515	\$282,762	\$1,304,277
P/D.SIGN ADM 210	463	0.318	38,071		38,071	10,538	48,609
P/D.BLDG INS 214	545	0.375	44,814		44,814	12,405	57,219
TIRZ's ( 20 )	1,653	1.137	135,922		135,922	37,624	173,546
Subtotal	145,327	100.000	11,949,914	(187,945)	11,761,969	2,615,894	14,377,863
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Direct Billed				187,945	187,945		187,945
Total	145,327	100.000	\$11,949,914		\$11,949,914	\$2,615,894	\$14,565,808
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(A) Alloc basis: Number of Hours Billed

Source: Legal Department

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
LEGAL DEPT.  
Departmental Cost  
Allocation Summary

	Total	LEGAL SERVICES
GEN CITYWIDE SVC	\$206,721	\$206,721
F&A ADMIN	72,196	72,196
F&A ADMIN SVCS	167,087	167,087
F&A INFORM. SVCS	306,710	306,710
F&A PURCHASING S	83,708	83,708
F&A TAX & REVENUE	75,485	75,485
F&A FINANCIAL SE	66,358	66,358
AFFIRMATIVE ACT	16,774	16,774
MAYOR-EXECUTIVE	200,060	200,060
HUMAN RESOURCES	237,474	237,474
CONTROLLER	66,769	66,769
LEGAL	1,000,301	1,000,301
CITY SECRETARY	166,407	166,407
CITY COUNCIL	97,745	97,745
MUN COURTS-ADMIN	87,981	87,981
BUILDING SVCS	129,767	129,767
PW ECRE. ADMIN	25,512	25,512
MUN COURTS-JUSTI	5,267,084	5,267,084
POLICE	1,564,545	1,564,545
FIRE	403,578	403,578
PW & ENG. OTHER	734,397	734,397
HOUSTON TRANSTAR	35,802	35,802
PW DRAIN MGT/227	37,376	37,376
PW PUB UTIL./701	349,598	349,598
PW ECRE. DESIGN	66,458	66,458
PW ECRE. REAL ES	203,259	203,259
PW ECRE. PLANNIN	7,033	7,033
SOLID WASTE MGMT	112,233	112,233
AVIATION	164,727	164,727
HOUSING/COM. DEV	31,287	31,287
LIBRARY	106,774	106,774
PARKS & RECREAT	264,782	264,782
HEALTH/HUMAN SVS	158,533	158,533
CONVENTION/ENTER	279,691	279,691
PLANNING & DEV	1,304,277	1,304,277

DMG/NGCS II  
06/05/2003

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
LEGAL DEPT.  
Departmental Cost  
Allocation Summary

Detail page 158  
Schedule 14.005  
FISCAL 2002  
(continued)

	Total	LEGAL SERVICES
P/D.SIGN ADM 210	\$48,609	\$48,609
P/D.BLDG INS 214	57,219	57,219
TIRZ's ( 20 )	173,546	173,546
Direct Billed	187,945	187,945
Total	\$14,565,808	\$14,565,808
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